
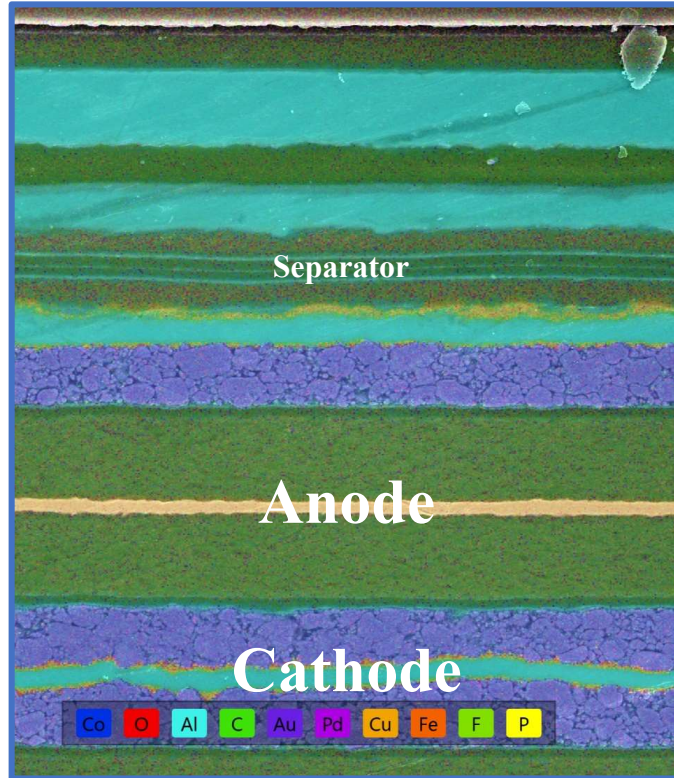


EXHIBIT M

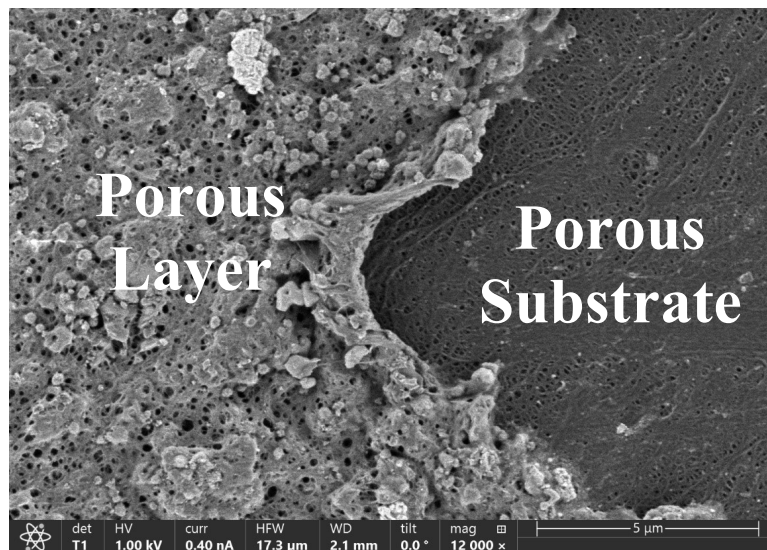
Comparison of U.S. Patent No. 10,964,927 to the CA476588P-Q1 Battery Cell

| Claim 1 | CosMX CA476588P-Q1 Battery Cells |
|---|--|
| An electrochemical device, comprising: | <p>The CA476588P-Q1 battery is an electrochemical device.</p>  |
| a cathode; an anode; and a separator; | The CA476588P-Q1 battery comprises a cathode, an anode, and a separator. |

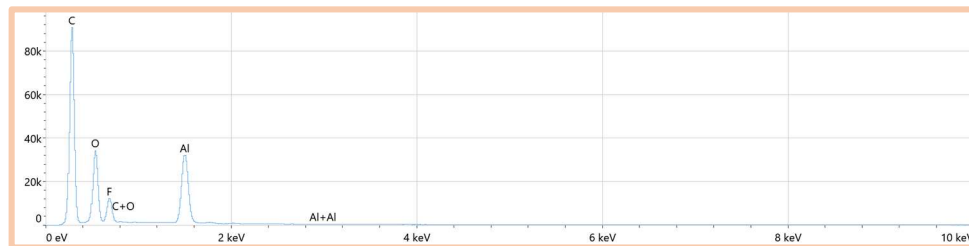


wherein, the separator comprises a porous substrate and a porous layer; wherein the porous layer is disposed on a surface of the porous substrate and comprises inorganic particles and a binder;

The separator of the CA476588P-Q1 battery comprises a porous substrate and a porous layer, wherein the porous layer is disposed on a surface of the porous substrate and comprises inorganic particles and a binder.



For example, the Energy Dispersive Spectroscopy (EDS) of the porous layer shows enhanced signals from Al and O, which indicates the presence of inorganic particles, such as alumina. The EDS spectrum also shows strong C signal, which indicates a polymer binder.



and the porous substrate has an absolute plastic deformation rate in a first direction ranging from about 40% to about 1800%, and wherein the absolute plastic deformation rate is calculated according to an equation $(L2-L0)/L0 \times 100\%$, where L0 refers to a length of the porous substrate before stretching and L2 refers to a length of the porous substrate after the porous substrate is stretched to breakage and docked along the fracture caused by the breakage and flattened.

The porous substrate in the CA476588P-Q1 battery has an absolute plastic deformation rate in a first direction ranging from about 40% to about 1800%, wherein the absolute plastic deformation rate is calculated according to an equation $(L2-L0)/L0 \times 100\%$, where L0 refers to a length of the porous substrate before stretching and L2 refers to a length of the porous substrate after the porous substrate is stretched to breakage and docked along the fracture caused by the breakage and flattened.

For example, the porous substrate was tensile tested in the machine direction.

Before Stretching



After Stretching



The absolute plastic deformation rate was found to be $71 \pm 27 \%$ using the claimed equation.